Sampling Plan - Variable Physical Unit Sample									
Sampling Application									
AUDIT TYPE:									
REVIEW AREA:									
SAMPLING OBJECTIVE:									
		Sampling Approach							
Type of Sampling:	Variable Physical Unit Sampling (A type of variable sampling in which the sampling unit is an item or transaction. Variable sampling is a form of substantive testing that is quantitative in nature, can be used to determine the amount of variance, and may result in dollar impacts.)								
	Stratification is desired (for a	accuracy and/or targeting).							
	Clusters are present, but rev	viewing all items in a cluster or per	forming multi-stage sampling is acceptable.						
Why Used? Check All That Apply:	An electronic universe is not	t available.							
	Many errors are expected (in	ncluding small errors).							
	Other (explain):								
Confidence Level:	95%								
Desired Precision (< 100%):									
	Unive	erse and Frame Inforn	nation						
Universe Description:									
Frame Description:									
Frame Size:									
Frame Value:									
Frame Duty:									
Frame Validated?	Yes								
Tame Tamaatou	No (explain):								
		Frame Variability Analysis							
	Mean (Average):	Median:	Mode:						
Dollar Variability:	Skewed Left (Mean < Median) or Right (Mean > Median)?	Standard Deviation (STDEVP):	Coefficient of Variation (CV = STDEVP / Mean * 100):						
	Dollar Variability of Frame High (STDEVP, Low CV < 50%?	High Skewness, High STDEVP, H	igh CV >=50%) or Low (Low Skewness, Low						
Characteristic Variability:	Are there evident categories of s frequency of errors? (Yes or No.		s) which would be expected to have similar types	&					
	If yes, how many such character	istic groups are identified?							

Sample Information							
Sampling Unit Description:							
Sample Size:							
Sample Size Method/Basis:							
Strata Details:	Description	Frame Size	Frame Value	Frame Duty	Sample Size	Sample Value	Sample Duty
100% Review Stratum:							
Random Stratum 1:							
Random Stratum 2:							
Random Stratum 3:							
Random Stratum 4:							
Random Stratum 5:							
Random Stratum 6:							
Random Stratum 7:							
Random Stratum 8:							
Totals:		0	\$0	\$0.00	0	\$0	\$0.00
	EZ-Quant RANUM - Rai	ndom Numbers Ger	nerator			Random Seed:	
Sample Selection Method:	EZ-Quant RASEQ - Rar	ndom Number Sets	Generator			Random Seed:	
Cample Selection Metrica.	EZ-Quant STRAT - Phys	sical Unit Sample S	Selection Procedure	9		Random Seed:	
	Other:						
Sample Results - Errors							
		Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value
Errors:							

Sample Results - Compliance								
Actual Compliance Rate If Known:								
	Compliance Base	ed on Sample Res	ults					
Absolute Value of All Systemic Errors on Randomly Selected Sample Items (Material Systemic Errors for Classification):	A1							
Absolute Value of All Systemic Errors on Judgmentally Selected or 100% Review Sample Items (Material Systemic Errors for Classification):	A2							
Total Sample Dollars:	В							
Total Frame Dollars:	С							
Total Trade Area Dollars:	D							
1% of Entered Value (for Value Only):	Е							
Lessor of 1% of Entered Value or \$10,000,000 (for Value Only):	F							
Area and Rule/Formula:		Noncompliant Amount	Total Noncompliant Amount for the Trade Area	Noncompliant Factor	Compliance Rate	Compliant? Y/N		
Transshipment or Undeclared ADD/CVD. Any Systemic Error =	Noncompliant.	N/A	N/A	N/A	N/A			
Value. If C = D (i.e., the frame represents the entire trade area) the = Noncompliant Amount. If Noncompliant Amount <= F, then CompNoncompliant Amount > F, then Not Compliant.			N/A	N/A	N/A			
Value. If C < D (i.e., the frame does not represent the entire trade *C) + A2 = Noncompliant Amount for this sample only. Noncompliant ample must be added to the Noncompliant Amounts for all other vaget the Total Noncompliant Amount for the Trade Area. If Total Noncompliant for the Trade Area <= F, then Compliant. If Total Noncompliant Area <> F, then Not Compliant.	ant Amount for this alue samples to ncompliant			N/A	N/A			
Other Areas. If C = D (i.e., the frame represents the entire trade a A2) / B = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Co Compliance Rate >= 99%, then Compliant. If Compliance Rate < 9 Compliant.	ompliance Rate. If	N/A	N/A					
Other Areas. If C < D (i.e., the frame does not represent the entire (A1 / B * C) + A2 = Noncompliant Amount for this sample only. No Amount for this sample must be added to Noncompliant Amounts for samples to get Total Noncompliant Amount for the Trade Area. To Amount for the Trade Area / D = Noncompliant Factor. 1 - Noncom = Compliance Rate. If Compliance Rate >= 99%, then Compliant. Rate < 99%, then Not Compliant.								

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	Sa	mple Results - Revenu	ie Due					
Actual Total Revenue Due if Known (R	tefer for enforcement if > Refe	erral Threshold):						
Reven	ue Impact Based on Sample	Results (Duty or Other Projectal	ble Revenue based on Sample Res	sults)				
Initial Projected Revenue Impact o	f Recurring Errors on Randor	nly Selected Sample Items from EZ Computer Program as Applicable	-Quant SAMPL Physical Unit Sample e).	Evaluation Procedure (or Other				
	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)				
Ratio Method:								
Difference Method:								
	Reanalyzed the projectal	pility of the errors and accepted the	initial point estimate.					
	Reanalyzed the projectal and computed revenue derrors only. Revenue du	ue on the sample						
If Desired Precision Not Met, Course	Reanalyzed the projectal	oility of the errors, adjusted the error	rs, and reprojected. (Record results I	below.)				
of Action Taken?	Post-audit stratified and reprojected. (Record results below.)							
	Expanded the sample and reprojected. (Record results below.)							
	Estimated the revenue domeans. Revenue due:	ue by other						
Adjusted Projected Revenue Impac	t of Recurring Errors on Ranc	lomly Selected Sample Items from E Applicable).	EZ-Quant SAMPL Projection Program	n (or Other Computer Program as				
	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)				
Ratio Method:								
Difference Method:								
	Reanalyzed the projectal	oility of the errors and accepted the	adjusted point estimate.					
	Reanalyzed the projectal	oility of the errors and accepted the	initial point estimate.					
If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)	Reanalyzed the projectal and computed revenue d errors only. Revenue du	ue on the sample						
Estimated the revenue due by other means. Revenue due:								
	Summa	ry of Revenue Due Based on Sar	nple Results					
Total Revenue Due for All Errors on Ju	idgmentally Selected and 100	0% Review Sample Items :						
Total Revenue Due for All Recurring E	rrors on Randomly Selected	Sample Items (From Projection or C	Other):					
Total Revenue Due for All Nonrecurring	·							
	Refer for enforcement if > Re	•		\$0.00				

Sample Results - Value Impact								
Actual Total Value Impact If Known (Refer for enforcement if > Referral Threshold):								
	,	Value Impact Bas	ed on Sample Re	sults				
Absolute Value of All Recurring Errors Sample Items:	on Randomly Selected	A1						
Absolute Value of All Nonrecurring Errors Sample Items and All Recurring Errors or 100% Review Sample Items:		A2						
Total Sample Dollars:		В						
Total Frame Dollars:		С						
Total Trade Area Dollars:		D						
	Rule/Formula:			Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact for Trade Area > Enforcement Referral Threshold? (Y/N. If Y, then Refer)		
If C = D (i.e., the frame represents the	entire trade area) then (A1 /	B * C) + A2 = Tota	l Value Impact.	N/A				
If C < D (i.e., the frame does not repre for this sample only. Value Impact for samples to get the Total Value Impact	this sample must be added to							
Sample Results - Other Years/Areas								
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other	Yes (Determine how to c	valculate the revenue due and value impact for the other years/areas.)						
Years or Areas Outside the Sampling Frame? No								

Sampling Plan - Variable Dollar Unit Sample							
	Sa	mpling Application					
AUDIT TYPE:							
REVIEW AREA:							
SAMPLING OBJECTIVE:							
	Sa	ampling Approach					
Type of Sampling:			e sampling unit is a dollar. Variable sampling is a e the amount of variance, and may result in dolla				
	Desire to emphasize higher doll	ars and stratification for any other pu	rpose is not needed/desired.				
	Clusters are present, and review	ving all items in a cluster or performir	ng multi-stage sampling is not acceptable.				
Why Used? Check All That Apply:	An electronic universe is availab	nle					
	Few errors are expected (prima						
	Other (explain):	y laige elieleji					
Confidence Level:	95%						
Desired Precision (< 100%):							
	Universe	e and Frame Informatio	on				
Universe Description:							
Frame Description:							
Frame Size:							
Frame Value:							
Frame Duty:							
Frame Validated?	Yes No (explain):						
		Frame Variability Analysis					
	Mean (Average):	Median:	Mode:				
Dollar Variability:	Skewed Left (Mean < Median) or Right (Mean > Median)?	Standard Deviation (STDEVP):	Coefficient of Variation (CV = STDEVP / Mean * 100):				
Dollar Variability of Frame High (High Skewness, High STDEVP, High CV >=50%) or Low (Low Skewness, Low STDEVP, Low CV < 50%?							
Characteristic Variability:	Are there evident categories of samp frequency of errors? (Yes or No)	oling units (characteristic groups) whi	ich would be expected to have similar types &				
	If yes, how many such characteristic groups are identified?						

Sample Information										
Sampling Unit Description:	A Dollar									
Sample Size:										
Sample Size Method/Basis:										
Strata Details:	Description	Frame Size	Frame Value	Frame Duty	Sample Size	Sample Value	Sample Duty			
100% Review Stratum:										
Random Stratum:										
Totals:		0	\$0	\$0.00	0	\$0	\$0.00			
Sample Selection Method:	EZ-Quant DUSSEL - Do	EZ-Quant DUSSEL - Dollar Unit Sample Selection Procedure Random Seed:								
Sample Selection Method.	Other:									
Sample Results - Errors										
	Total Number Total Value Systemic Number Systemic Value Recurring Number Recurring Value									
Errors:										

Sample Results - Compliance									
Actual Compliance Rate If Known:									
Compliance Based on Sample Results									
Absolute Value of All Systemic Errors on Randomly Selected Sample Items (Material Systemic Errors for Classification):	A1								
Absolute Value of All Systemic Errors on Judgmentally Selected or 100% Review Sample Items (Material Systemic Errors for Classification):	A2								
Total Sample Dollars:	В								
Total Frame Dollars:	С								
Total Trade Area Dollars:	D								
1% of Entered Value (for Value Only):	E								
Lessor of 1% of Entered Value or \$10,000,000 (for Value Only):	F								
Area and Rule/Formula:		Noncompliant Amount	Total Noncompliant Amount for the Trade Area	Noncompliant Factor	Compliance Rate	Compliant? Y/N			
Transshipment or Undeclared ADD/CVD. Any Systemic Error = N	loncompliant.	N/A	N/A	N/A	N/A				
Value. If $C = D$ (i.e., the frame represents the entire trade area) then Noncompliant Amount. If Noncompliant Amount $<= F$, then Compliant Noncompliant Amount $> F$, then Not Compliant.	, ,		N/A	N/A	N/A				
Value. If C < D (i.e., the frame does not represent the entire trade ar *C) + A2 = Noncompliant Amount for this sample only. Noncomplian sample must be added to the Noncompliant Amounts for all other value Total Noncompliant Amount for the Trade Area. If Total Noncompliant Amount the Trade Area <= F, then Compliant. If Total Noncompliant Amount Area > F, then Not Compliant.	nt Amount for this ue samples to get pliant Amount for			N/A	N/A				
Other Areas. If C = D (i.e., the frame represents the entire trade are / B = Noncompliant Factor. 1 - Noncompliant Factor * 100 = Complian Compliance Rate >= 99%, then Compliant. If Compliance Rate < 99% Compliant.	N/A	N/A							
Other Areas. If C < D (i.e., the frame does not represent the entire to (A1 / B * C) + A2 = Noncompliant Amount for this sample only. None for this sample must be added to Noncompliant Amounts for all other Total Noncompliant Amount for the Trade Area. Total Noncompliant Trade Area / D = Noncompliant Factor. 1 - Noncompliant Factor * 10 Rate. If Compliance Rate >= 99%, then Compliant. If Compliance R Not Compliant.	compliant Amount samples to get Amount for the 00 = Compliance								

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	Sai	mple Result	s - Revenue	e Due					
Actual Total Revenue Due if Known (Re	efer to EET if > Referral Thre	shold):							
Revenu	ue Impact Based on Sample	Results (Duty or	Other Projectable	e Revenue based on Sample Res	ults)				
Initial Projected Revenue Impact of Re	curring Errors on Randomly S	•	ems from EZ-Quan s Applicable).	t DUSAM Dollar Unit Sample Evalua	ation Procedure (or Other Computer				
	Precision Dollars	Precision Percentage (Precision Lowest Precision % < Desired Dollars Initial Point Estimate Dollars/Point Estimate) Precision %? (Y/N)							
Precision Analysis:									
	Reanalyzed the projectal	bility of the errors a	and accepted the ir	nitial point estimate.					
If Desired Precision Not Met, Course	Reanalyzed the projectal and computed revenue cerrors only. Revenue du	due on the sample							
of Action Taken? (Check Action Taken.)	Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)								
	Expanded the sample ar								
	Estimated the revenue d means. Revenue due:	ue by other							
Adjusted Projected Revenue Impact	t of Recurring Errors on Rand		nple Items from EZ icable).	Z-Quant DUSAM Projection Program	(or Other Computer Program as				
	Precision Dollars	Initial Poin	t Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)				
Precision Analysis:									
	Reanalyzed the projectal	bility of the errors a	and accepted the a	djusted point estimate.					
	Reanalyzed the projectability of the errors and accepted the initial point estimate.								
If Desired Precision Not Met, Course of Action Taken?	Reanalyzed the projectal and computed revenue cerrors only. Revenue du	due on the sample							
	Estimated the revenue d means. Revenue due:	ue by other							
	Summa	ry of Revenue Du	e Based on Sam	ple Results					
Total Revenue Due for All Errors on Ju-	dgmentally Selected and 100	% Review Sample	Items:						
Total Revenue Due for All Recurring Er	rors on Randomly Selected S	Sample Items (From	Projection or Oth	er):					
Total Revenue Due for All Nonrecurring	Errors on Randomly Selecte	d Sample Items:							
Total Revenue Due for This Sample (R	efer to EET if > Referral Thre	shold):			\$0.00				

Sample Results - Value Impact								
Actual Total Value Impact If Known (Re	Actual Total Value Impact If Known (Refer to EET if > Referral Threshold):							
	v	alue Impact Base	ed on Sample Res	sults				
Absolute Value of All Recurring Errors of Sample Items:	on Randomly Selected	A1						
Absolute Value of All Nonrecurring Erro Sample Items and All Recurring Errors of 100% Review Sample Items:		A2						
Total Sample Dollars:		В						
Total Frame Dollars:		С						
Total Trade Area Dollars:		D						
	Rule/Formula:			Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact for Trade Area > EET Referral Threshold? (Y/N. If Y, then Refer)		
If C = D (i.e., the frame represents the e		s * C) + A2 = Total	Value Impact.	N/A		,		
If C < D (i.e., the frame does not repres for this sample only. Value Impact for the samples to get the Total Value Impact for	nis sample must be added to							
	Sample Results - Other Years/Areas							
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years	Yes (Determine how to c	calculate the revenue due and value impact for the other years/areas.)						
or Areas Outside the Sampling Frame?	No	No						

Sampling Plan - Nonstatistical (Judgmental) Sample								
Sampling Application								
AUDIT TYPE:								
REVIEW AREA:								
SAMPLING OBJECTIVE:								
	Sampling Approach							
Type of Sampling:	Nonstatistical (Judgmental) Sampling (Any selection procedure in which the test items are determined by judgment or other than random methods.)							
	Statistical results are not needed, there is a high degree of certainty that a conclusion can be drawn without further sampling, and (check those that apply):							
	The purpose is to take a survey in order to determine the necessity for and extent of substantive tests.							
Why Used? Check All That Apply:	There is a desire to concentrate audit effort in specific problem area revealed by a previous sample or other source of information.							
	The universe is very small and it would be quicker and easier to review all or most of the items in the universe.							
	The area is very sensitive and there is no room for error or exact results are needed so all of the items in the universe will be reviewed.							
	Universe and Frame Information							
Universe Description:								
Frame Description:								
Frame Size:								
Frame Value:								
Frame Duty:								

Sample Information										
Sampling Unit Description:										
Sample Size:										
Sample Value:										
Sample Duty:										
Sample Selection Method & Reason:	Reason:									
		posive test - units are se es are selected). Exerci		•			•			
		Cross-section test - units from all parts of an area are selected (e.g. 5% to be sampled by selecting approximately every 10th item or by haphazardly selecting items here and there).								
Example Sample Selection Methods:	whe	Large dollar test - the largest dollar units are selected (e.g. the top 10 dollar value transactions). Exercise caution when attempting to apply conclusions to smaller dollar units. Also, keep in mind that the smaller dollar items are often a better indicator of weaknesses in controls and procedures.								
		ck test - a specific section rcise caution when applyi			ew (e.g. all transac	ctions in a particul	ar month).			
	Convenience test - the most readily available units are selected (e.g. units in the auditee's office file drawers, rather than units in off-site storage). This method rarely reflects good auditor judgment, may be manipulated by the audite and is not recommended.									
		Sam	ple Results	- Errors						
	Total Number Total Dollars Systemic Number Systemic Dollars Number Recurring Dollars									
Errors:										

Sample Results - Compliance					
Compliant?					
100% Review Sample:	Yes. (Rate & Calculation): No. (Rate & Calculation):				
< 100% Review Sample:	N/A because the purpose was not to calculate compliance. Comments:				
	Other. Explain:				
Sample Results - Revenue Due					
Revenue Due:					
How Calculated:					
Revenue Due > EET Referal Threshold?	Yes. (Refer to EET) No.				
Sample Results - Value Impact					
Total Value Impact:					
How Calculated:					
Total Value Impact > EET Referal	Yes. (Refer to EET)				
Threshold?	No.				
Sample Results - Other Years/Areas					
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other	Yes (Determine how to c	alculate the revenue due and value impact for the other years/areas.)			
Years or Areas Outside the Sampling Frame?	No				

Sampling Plan - Attribute Discovery Sample					
Sampling Application					
AUDIT TYPE:					
REVIEW AREA:					
SAMPLING OBJECTIVE:					
	Sampling Approach				
Type of Sampling:	Attribute Discovery Sampling (A special case of attribute acceptance sampling where the occurrence of even a single error constitutes a failure of the universe. Attribute sampling is a form of compliance testing that is qualitative is nature, can be used to determine the rate of occurrence, and may result in system changes.)				
	The risk of erroneous rejection of a universe is irrelevant, the purpose is not to determine dollar compliance rates or project revenue, and (check those that apply):				
Why Used ?	The area is sensitive and any systemic error would constitute noncompliance (e.g. ADD/CVD, transshipment). [Use Set 1 Parameters below.]				
	No error is expected in the universe. [May use Set 2 Parameters below if only this reason applies.]				
	Other (explain):				
Sampling Parameters for Sample S	rize and Error Estimation if Applicable (Select the Set that Applies):				
Set 1:	Confidence Level = 99% Critical Error Rate = 5% Government Risk = 1%				
Set 2:	Confidence Level = 99% Critical Error Rate = 5% Government Risk = 1%				
Sampling Parameters for Dollar Est	imation if Applicable:				
Confidence Level:	95%				
Desired Precision (< 100%):					
Universe and Frame Information					
Universe Description:					
Frame Description:					
Frame Size:					
Frame Value:					
Frame Duty:					
Frame Validated?	Yes No (explain):				

Sample Information							
Sampling Unit Description:							
Sample Size:							
Sample Value:							
Sample Duty:							
Sample Size Method/Basis:	EZ-Quant ATTDISC - Discov	ery Acceptance Sa	imple Size Proced	dure			
	EZ-Quant RANUM - Rar	ndom Numbers Ge	nerator		Random Seed:		
Sample Selection Method:	EZ-Quant RASEQ - Ran	EZ-Quant RASEQ - Random Number Sets Generator					
	Other:						
Sample Results - Errors							
	Total Number	Total Value	Systemic Number	Systemic Value	Recurring Number	Recurring Value	
Errors:							
	Sample	Results - C	ompliance				
		Compliant?					
Transshipment or Undeclared ADD/CVD (Any Systemic Error = Noncompliant):	Yes						
	No						
Other Area:	Yes. (Rate & Calculation):						
	No. (Rate & Calculation):						
	N/A (Explain):						

	Sample Result	s - Revenue	Due (If Applicable)		
Actual Total Revenue Due if Known (R	efer to EET if > Referral Th	reshold):			
Revenue Impac	t Based on Sample Resul	ts (Duty or Other F	Projectable Revenue based on San	nple Results)	
Initial Projected Revenue Impact of Re		Selected Sample It Computer Program		I Unit Sample Evaluation Procedure	
	Precision Dollars	Initial Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)	
Ratio Method:					
Difference Method:					
	Reanalyzed the projecta	ability of the errors a	and accepted the initial point estimate).	
	Reanalyzed the projectability of the errors and computed revenue due on the sample errors only. Revenue due:				
If Desired Precision Not Met, Course	Reanalyzed the projectability of the errors, adjusted the errors, and reprojected. (Record results below.)				
of Action Taken?	Post-audit stratified and	reprojected. (Reco	ord results below.)		
	Expanded the sample and reprojected. (Record results below.)				
Ī	Estimated the revenue due by other means. Revenue due:				
Adjusted Projected Revenue Impact of	Recurring Errors on Rando	omly Selected Samp Program as Applica		ection Program (or Other Computer	
	Precision Dollars	Adjusted Point Estimate	Precision Percentage (Precision Dollars/Point Estimate)	Lowest Precision % < Desired Precision %? (Y/N)	
Ratio Method:					
Difference Method:					
	Reanalyzed the projectability of the errors and accepted the adjusted point estimate.				
	Realialyzed the projects	ability of the errors a	and accepted the adjusted point estim	nate.	
	, ,		and accepted the adjusted point estimated accepted the initial point estimated.		
If Desired Precision Not Met, Course of Action Taken? (Check Action Taken.)	, ,	ability of the errors ability of the errors due on the sample			
of Action Taken? (Check Action	Reanalyzed the projecta Reanalyzed the projecta and computed revenue	ability of the errors a ability of the errors due on the sample ue:			
of Action Taken? (Check Action	Reanalyzed the projectary Reanalyzed the projectary and computed revenue errors only. Revenue destimated the revenue means. Revenue due:	ability of the errors a ability of the errors due on the sample ue:			
of Action Taken? (Check Action	Reanalyzed the projectary Reanalyzed the projectary and computed revenue errors only. Revenue destimated the revenue means. Revenue due:	ability of the errors a ability of the errors due on the sample ue: due by other	and accepted the initial point estimate		
of Action Taken? (Check Action Taken.)	Reanalyzed the projecta Reanalyzed the projecta and computed revenue errors only. Revenue d Estimated the revenue means. Revenue due: Summary of R dgmentally Selected and 10	ability of the errors a ability of the errors due on the sample ue: due by other	and accepted the initial point estimate		
of Action Taken? (Check Action Taken.) Total Revenue Due for All Errors on Ju	Reanalyzed the projectar Reanalyzed the projectar and computed revenue errors only. Revenue descriptions are revenue means. Revenue due: Summary of Redgmentally Selected and 10 prors on Randomly Selected.	ability of the errors ability of the errors ability of the errors due on the sample ue: due by other evenue Due Based 00% Review Sample I Sample Items (Fro	and accepted the initial point estimate		

Sample Results - Value Impact						
Actual Total Value Impact If Known (Refer to EET if > Refer						
Value Impact Based on Sample Results						
Absolute Value of All Recurring Errors on Randomly Selecte Sample Items:	ed A1					
Absolute Value of All Nonrecurring Errors on Randomly Sele Sample Items and All Recurring Errors on Judgmentally Sele or 100% Review Sample Items:						
Total Sample Dollars:	В					
Total Frame Dollars:	С					
Total Trade Area Dollars:	D					
	Value Impact for Sample	Total Value Impact for Trade Area	Total Value Impact > EET Referral Th If Y, then	reshold? (Y/N.		
If $C = D$ (i.e., the frame represents the entire trade area) the Total Value Impact.	N/A					
If $C < D$ (i.e., the frame does not represent the entire trade at A2 = Value Impact for this sample only. Value Impact for this to the Value Impact for all other samples to get the Total Va Area.	ed					
Sample R	lesults - Error	Rate (If Applie	cable)			
Average Error Rate for the Frame (Number of Errors / Sample Size OR Point Estimate or Sample Occurrence Rate from EZ-Quant ATTEVAL1 Attribute Discovery Acceptance Sample Evaluation Procedure):						
Maximum Error Rate for the Frame (Upper Limit or Upper Precision Limit from EZ-Quant ATTEVAL1 Attribute Discovery Acceptance Sample Evaluation Procedure):						
Sample Results - Other Years/Areas						
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other	Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)					
Years or Areas Outside the Sampling Frame?						